



BOBBY JINDAL
GOVERNOR

State of Louisiana
Governor's Office of Homeland Security
and
Emergency Preparedness

KEVIN DAVIS
DIRECTOR

NOTICE

TO: Sub Grantees of Public Assistance, Hazard Mitigation, Homeland Security, and Interoperability Grants

FROM: Governor's Office of Homeland Security and Emergency Preparedness

DATE: December 16, 2011

RE: Requirements of Act 290 of the 2011 Legislative Session

The Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) is responsible for assuring our sub grantees receiving Homeland Security (HLS), Hazard Mitigation (HM), Public Assistance (PA), and Interoperability Grants are in compliance with federal and state laws and regulations.

In accordance with Act 290 (House Bill 489) of the 2011 Legislative session, the GOHSEP is required to notify its sub grantees of the following:

Act 290 (HB 498) of the 2011 Legislative session:

H.(2) (a) Each auditee shall designate an individual who shall be responsible for filing annual financial reports with the legislative auditor and shall notify the legislative auditor of the name and address of the person so designated.

(b) A governmental entity that provides funding to a quasi public agency or body shall notify each such quasi public agency or body of the requirements of this paragraph.

According to Louisiana Revised Statute 24:513 A.(1)(b):

A quasi public agency or body is defined as:

- a) An organization, either not-for-profit or for profit, created by the state of Louisiana or any political subdivision or agency thereof, any special district or authority, or unit of local government to perform a public purpose.
- b) An organization, either not-for-profit or for profit, that is a component unit of a governmental reporting entity, as defined under generally accepted accounting principles.

- c) An organization, either not-for-profit or for profit, created to perform a public purpose and having one or more of the following characteristics:
- The governing body is elected by the general public.
 - A majority of the governing body is appointed by or authorized to be appointed by a governmental entity or individual governmental official as a part of his official duties.
 - The entity is the recipient of the proceeds of an ad valorem tax or general sales tax levied specifically for its operations.
 - The entity is able to directly issue debt, the interest on which is exempt from federal taxation.
 - The entity can be dissolved unilaterally by a governmental entity and its net assets assumed without compensation by that governmental entity
- d) Any not-for-profit organization that receives or expends any local or state assistance in any fiscal year. Assistance shall include grants, loans, transfers of property, awards, and direct appropriations of state or local public funds. Assistance shall not include guarantees, membership dues, vendor contracts for goods and services related to administrative support for a local or state assistance program, assistance to private or parochial schools, assistance to private colleges and universities, or benefits to individuals.
- e) Any organization, either not-for-profit or for profit, which is subject to the open meetings law and derives a portion of its income from payments received from any public agency or body.

GOHSEP will follow-up with your agency to ensure your submission of the Annual Financial Report to the legislative auditor within the deadlines of your entities fiscal year end. It is your obligation to adhere to the requirements of the regulations addressed above.

If you have any questions regarding this correspondence or need assistance, please contact either Letreche Edwards, Compliance Officer at (225) 389-2416, or by email at letreche.edwards@la.gov or Christina Dayries, Assistant Deputy Director at (225) 358-5599 or by email at christina.dayries@la.gov.